

BOE-58-G (Front) (7-97)
CLAIM FOR REASSESSMENT EXCLUSION FOR
TRANSFER FROM GRANDPARENT TO GRANDCHILD
(Section 63.1 of the Revenue and Taxation Code)

DONALD E. WILLIAMSON, ASSESSOR
County of San Bernardino
172 West Third Street
San Bernardino, CA 92415-0310
(909) 387-8307



CALIFORNIA LAW PROVIDES, WITH CERTAIN LIMITATIONS, THAT A "CHANGE IN OWNERSHIP" DOES NOT INCLUDE THE PURCHASE OR TRANSFER OF:

1. The principal residence from grandparents to grandchildren, and/or
2. The remainder of the first \$1,000,000 of other real property between parents and children

IN ORDER TO QUALIFY FOR THIS EXCLUSION, A CLAIM FORM MUST BE COMPLETED AND SIGNED BY ALL ELIGIBLE TRANSFERORS AND TRANSFEREES AND FILED WITH THE COUNTY ASSESSOR WITHIN THREE YEARS AFTER THE DATE OF PURCHASE OR TRANSFER, OR PRIOR TO THE TRANSFER OF THE REAL PROPERTY TO A THIRD PARTY, WHICHEVER IS EARLIER. IF A CLAIM FORM HAS NOT BEEN FILED BY THE DATE SPECIFIED IN THE PRECEDING SENTENCE, IT WILL BE TIMELY IF FILED WITHIN SIX MONTHS AFTER THE DATE OF MAILING OF A NOTICE OF SUPPLEMENTAL OR ESCAPE ASSESSMENT FOR THIS PROPERTY. COMPLETE ALL OF SECTIONS A, B, AND C AND ANSWER EACH QUESTION OR YOUR CLAIM MAY BE DENIED. PROOF OF ELIGIBILITY MAY BE REQUIRED.

Please note:

- a. This exclusion only applies to transfers that occur on or after March 27, 1996.
- b. In order to qualify, all the parents of that grandchild must be deceased as of the date of purchase or transfer. As used in the preceding sentence, parents are those persons, who qualify under §63.1 as children of the grandparents,
- c. The real property must be transferred from grandparents to their grandchildren.
- d. Failure to complete and return this form may result in this property being reassessed.

A. PROPERTY

1. Assessor's Parcel Number _____
2. Property Address _____ City _____
3. Date of Purchase or Transfer _____ Records Document No. _____
4. Date of Death of Grandparent (If Applicable) _____ Probate No. (if Applicable) _____

B. TRANSFEROR (S)/SELLER (S) (GRANDPARENTS)

1. Print Full Name(s) of Transferor(s) _____
2. Was this property the principal residence of the transferor? ☐ Yes ☐ No
If yes, please check which one of the following exemptions was granted on this property in your name:
☐ Homeowners' Exemption ☐ Disabled Veterans' Exemption
3. Was real property other than the principal residence of the transferor transferred? ☐ Yes ☐ No
4. Was only a partial interest in the property transferred? ☐ Yes ☐ No
5. Did you own this property as a joint tenant? ☐ Yes ☐ No
6. If the transfer was through the medium of a trust, please attach a list of all the beneficiaries.
7. Print name(s) of child(ren) of transferor(s)/buyer(s) who is(are) the parent(s) of transferee(s) (grandchild):

I DECLARE UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING AND ANY ACCOMPANYING STATEMENTS ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE. I CERTIFY THAT I AM THE GRANDPARENT OF THE TRANSFEREES LISTED IN SECTION C.

(Signature of Transferor or Legal Representative) (Date)

(Signature of Transferor or Legal Representative) (Date)

(Mailing Address) (Day Time Phone)

PLEASE COMPLETE APPLICABLE INFORMATION ON REVERSE SIDE